

Lynne, have three sons and seven grandchildren, all in the Cincinnati area.

A noted individual has said, "Robert is the conscience of the Jewish community in Cincinnati." All of us in Cincinnati thank Robert for his service to our area, and we congratulate him for being honored by NCCJ.

## SENIOR CITIZENS NEED OUR HELP

### HON. BOB FILNER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. FILNER. Mr. Speaker and colleagues, I rise today to urge support for two bills that I have just introduced to provide financial relief to our Nation's senior citizens. Both men and women will receive assistance with this legislation, but because older women are often with less financial resources, they will particularly benefit.

My first bill is H.R. 1922, the Fair Taxes for Seniors Act. This bill would provide a one-time increase in the capital gains tax exemption on the sale of a home for citizens who are 50 or older. Passing this bill would give many seniors the additional money they need for nursing home care, medical costs, and other retirement expenses.

The current capital gains tax exemption works well for younger people who often move from job to job, selling their homes. The current exemption works well for people who live in areas where housing prices are below average. But it is not working for individuals who have lived in one home for 20 to 50 years and have a capital gain that is much larger than the present exemption. In other words, it is not working for seniors who live in areas with higher housing prices.

A senior citizen named Eleanor lives in Glen Ellyn, IL and bought her home with her husband 45 years ago. The value of her home at the time of her husband's death was \$32,000. Eleanor is now 78 years old and needs to move into a nursing care facility. Her house is worth \$579,000, and the combined Federal and State taxes after the current capital gains exemption are \$68,000. Her only income is from Social Security and a small pension, and she needs the money from the sale of her house in order to move into the nursing home. Eleanor would like to stay in the Chicago area because her friends are there, but the price of nursing care is high there as well. Should a 78-year-old woman have to move away from the city where she has lived all her life because, as a widow, she is considered single and has to pay higher taxes? The tax of \$68,000 is money she should be able to use for medicine, living expenses, and her nursing home.

Marilyn is a single, professional woman who lives in Mission Hills, CA—near my Congressional District. She purchased her home over 30 years ago for \$65,000. She chose to become involved in her community and has stayed in the same house throughout her lifetime. Marilyn is now 60 years old and would like to sell her home and move to a smaller condo in the same area. The selling price of her home is now \$895,000, and her combined Federal and State taxes are \$169,940 after the current exemption. Should singles who remain in one house for many years be taxed

for their stability and their long-term commitment to their community—and essentially for being single? A one-time exemption on capital gains would allow Marilyn to downsize her life for her retirement years in a way that is financially sensible.

Sally, a divorced, single mother in Seattle, WA is 57 years old. She chose to stay in one home for 37 years so her children could stay in the same school system, and so she could live near her work and her church. One of her adult children has developed severe health problems and has had to pay medical bills not covered by insurance. Sally needs to help with these medical expenses and has decided to sell her home to pay some of the doctor's bills. Her home that she purchased for \$55,000 is now worth \$629,000, and the combined Federal and State taxes are \$64,000. This tax money is money that Sally should be able to use to pay off medical bills as well as to get ready for her own retirement.

My bill would provide a one-time increase of \$500,000 for a single person and \$1 million for a couple in the amount excludable from the sale of a principal residence for taxpayers who have reached the age of 50. Let us help our citizens over age 50 who have lived in one home for many years. Let them keep the proceeds from the sale of their homes for retirement and health care costs. An added benefit is that family members and perhaps the government will be relieved of the burden of caring for these individuals as they grow older.

My second bill is H.R. 1923, the Social Security Survivors Fairness Act, legislation to provide Social Security widows' benefits for women under the age of 60. Maria is a 58-year-old widow who lives in San Ysidro, CA in my Congressional District. Throughout her lifetime, she worked in the home, raising her children and supporting her husband. Now her husband, who received Social Security benefits, has passed away. There currently is a provision for Maria to receive Social Security widows' benefits, but to qualify she must be 60 years old.

Social Security is telling Maria that she must find a way to support herself for 2 years before they are going to help with widows' benefits. It will be very difficult for her to find a job at her age, when she has never worked outside of her home. Women in their late 50s who are dependent on their husband's Social Security are left with no means of support if their spouse dies.

My bill would amend the Social Security Act to reduce from 60 to 55 the age at which an individual who is otherwise eligible may be paid widows' or widowers' insurance benefits.

I encourage my colleagues to support H.R. 1922 and H.R. 1923 to provide financial assistance to our country's most vulnerable citizens.

## A TRIBUTE TO THOMAS AND MARY GREYARD

### HON. MIKE MCINTYRE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. MCINTYRE. Mr. Speaker, I rise today to pay tribute to Thomas and Mary Greyard who celebrate the 50th anniversary of their wedding on May 25, 2003. Natives of south-

eastern North Carolina, they have spent their 50 years of matrimony in McDonald, in my home county of Robeson.

The French author, Andre Maurois, once said, "A successful marriage is an edifice that must be rebuilt every day." With dedication, determination, and devotion, Thomas and Mary have followed their hearts and built their lives together for half a century.

Thomas and Mary are people of dedication. Dedication not only to each other, but to their two sons, their family, their church, and their community. Having both served as Mayor of the Town of McDonald, as elders and teachers at Iona Presbyterian Church, and as members of various local volunteer organizations, the Greyards have provided a positive example for all to follow.

The devotion that the Greyards have shown is a testament to their love and respect for each other. It is this same devotion to those things we hold most dear in our lives that has served as an example to those around them.

Thomas and Mary, thank you for your dedication and your devotion. We wish you continued success, and may God's strength, peace and joy be with you always!

## TRIBUTE TO THE WALL-RIVES AMERICAN LEGION POST 58

### HON. GINNY BROWN-WAITE

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Ms. GINNY BROWN-WAITE of Florida. Mr. Speaker, I would like to take a moment to commend the Wall-Rives American Legion Post 58. They are celebrating 75 years of dedicated service to the honorable veterans residing in Dunnellon, Florida.

On March 3, 1927, the American Legion Post 58 was issued a temporary charter from Department Headquarters in Palatka, Florida. They started out in 1927 with 15 members. Since then they have grown to . . . members through the hard work and dedication of their committed members.

American Legion Post 58 was christened "Wall-Rives Post 58" on May 26, 1947 in honor of Winchester Wall and Hugh Rives, two brave soldiers and residents of the area, who lost their lives during WWII, in the Bataan Death March.

The memory of these dedicated servicemen has been honored throughout the years by the members of the Legion as they continue the legacy of service to their community.

Mr. speaker, I am proud of the service that members of Wall-Rives Post 58 have rendered to our great nation in their 75 year history and I ask you to join with me in thanking them for their service.

## RECOGNIZING FORD MOTOR COMPANY ON THEIR 100TH ANNIVERSARY

### HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize the 100th anniversary of the Ford